

# TRANSACTION PRIVILEGE (SALES) AND USE TAX RETURN



**City of Chandler**

Mail Stop 701  
PO Box 15001  
Chandler, AZ 85244-5001

License No.	
Period Covered	
From	To
Delinquent If Not Received By	
Received	

☐ Check here if mailing address has changed.  
Please make corrections to the preprinted address.

Location Address:

## SPECIAL NOTICE

*Just place a check here and sign at the bottom if you have no activity to file*

☐

**THIS RETURN IS DUE ON  
THE 20TH OF THE MONTH**

Business Description	Line	Business Class Code	Column 1		Column 2		Column 3		Column 4	Column 5		
			Gross		Allowable Sch A - Deductions		= Net Taxable		x Tax Rate	= Tax Amount		
	1											
	2											
	3											
	4											
	5											
	6											
	7	TOTAL FROM ADDITIONAL PAGES										
	8	SUBTOTAL (Add Col. 5 Lines 1 Through 7)										
	9	ENTER EXCESS CITY TAX COLLECTED								Plus (+)		
	10	GRAND TOTAL (Add lines 8 plus 9)								Equals (=)		
	11	PENALTY & INTEREST (See instructions on reverse)								Plus (+)		
	12	ENTER TOTAL LIABILITY (Add Lines 11 plus 12)								Equals (=)		
	13	ENTER CREDIT BALANCE TO BE APPLIED (Total from Schedule B page 2)								Minus (-)		
	14	ENTER NET AMOUNT DUE								Equals (=)		
	15	ENTER TOTAL AMOUNT PAID										

Under penalties of perjury, I declare that I have examined this return, including the accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based upon all information of which preparer has any knowledge.

\_\_\_\_\_  
Taxpayer's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Paid Preparer's Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Phone #

\_\_\_\_\_  
Print Paid Preparer's Name

## A SIGNATURE IS REQUIRED TO MAKE THIS RETURN VALID

Return original with remittance in envelope provided.

Please make check payable to: CITY OF CHANDLER and list your License number on your check.

(TPT-1) (Rev. 03-01)

License No.

Report Period:

**DUE DATE:** The due date for the city privilege tax is the 20th of the month following the reporting period. A return is considered timely if received by the last business day of the month. A business day is any day except Saturday, Sunday or a legal city holiday.

**POSTMARKS ARE NOT EVIDENCE OF TIMELY FILING.**

- PENALTIES:**
1. Failure to File - A penalty of 5% of the tax due will be assessed for each month, or fraction elapsing between the delinquency date of the return and the date on which it is filed.
  2. Failure to Pay - A penalty of 10% of the unpaid tax will be assessed if the tax is not paid timely.
  3. Total Penalty - Total penalties assessed will not exceed 25%.

**INTEREST:** Taxes received after the delinquency date will be assessed interest at a rate of 1% per month until paid. The interest MAY NOT be abated by the Tax Collector.

ALLOWABLE DEDUCTIONS BY BUSINESS ACTIVITY								
Bus. Class Code	Activity	Allowed Ded.	Bus. Class Code	Activity	Activity	Bus. Class Code	Activity	Allowed Ded.
1	Transportation	52, 64, 81	12	Amusement	52, 64, 81	16	Manufactured Housing	52, 64, 75, 81
4	Utilities	52, 54, 64, 65, 81	13	Rental of Real Property	52, 64, 75, 81	17	Retail Sales	52-59, 63-65, 73, 74, 75, 79, 81, 82, 83
5	Telecomm.	52, 54, 64, 66, 81	14	Rental Personal Property	52-55, 58, 63-65, 73, 74, 75, 81	18	Advertising	52, 64, 69, 81
9	Publishing	52, 55, 64, 65, 69, 81	15	Contracting	52, 62, 64, 70, 71, 75, 81	25/26	Hotel/Motels	52, 64, 75, 81
10	Printing	52, 54, 55, 64, 65, 74, 81				49/99	Jet Fuel/Use Tax	None
11	Restaurant /Bar	52, 54, 64, 65, 74, 75, 81						
General tax rate = 1.5% except Business Class Codes 11 = 1.8%, Code 25 = 4.4%, & Codes 4 & 5 = 2.75%. Code 40/49 Jet Fuel = \$.023/gal.								

**SCHEDULE A - DETAILS OF DEDUCTIONS:** Enter below the deductions and exclusions you used in computing your city transaction privilege or use tax. You must keep a detailed record of all deductions and exclusions. Failure to maintain proper documentation and records required by city ordinance may result in their disallowance. A separate detail of city records and documentation must be maintained only when the income, deductions, or exemptions are different from state requirements. *Please note:* Not all deductions are available to all business classifications.

**NOTE:** The line numbers at the top of each column below correspond with the line numbers of the business descriptions listed on the front page.

Deduction Description	Ded. Code	Business Class Code	Business Class Code	Business Class Code	Business Class Code	Business Class Code	Business Class Code
		LINE 1	LINE 2	LINE 3	LINE 4	LINE 5	LINE 6
Discounts and Refunds	52						
Sales for Resale	54						
Out-of-State Sales	55						
Prescriptions/Prothetics	58						
Gasoline & Use Fuel	59						
Retail Labor	63						
<b>Tax Collected or Factored</b>	64						
Qualifying Healthcare Sales	65						
Interstate Telecommunications	66						
National Advertising	69						
Exempt Capital Equipment	73						
Freight-Out/Delivery	74						
Food Stamps/WIC	79						
Bad debts on which tax was paid	81						
Trade-In Allowances	82						
Mining Supplies	83						
Other (explain) _____	75						
Other (explain) _____	75						
Other (explain) _____	75						
<b>SALES TO U.S. GOVERNMENT</b>							
By retailer (50% deductible)	56						
By manufacturer and repairer (100% deductible)	57						
<b>CONSTRUCTION CONTRACTING</b>							
35% reduction of gross receipts	70						
Exempt sub-contracting income	71						
Out-of-City Contracting	62						
<b>Total Deductions</b> (copy totals to front)							
<b>Speculative Builder Credit</b> (for taxes paid)	<b>B</b>						

**CHECK YOUR RETURN:** Check the amounts recorded by type of income for each line item as follows.

- \* Itemized deductions equal the total deductions recorded.
- \* Taxable income equals gross income less total deductions.
- \* Tax due is equal to the amount obtained by applying the preprinted tax rate to the taxable income amount.
- \* Total tax due equals tax due plus any excess tax collected.

**FOR ASSISTANCE, CALL:** City of Chandler (480) 782-2280 Fax:(480) 782-2295